RNI No. MAHBIL /2009/40123

सत्यमेव जयते

महाराष्ट्र शासन राजपत्र

असाधारण भाग पाच-अ

वर्ष १२, अंक ६(२)] गुरुवार, मार्च ५, २०२६/फाल्गुन १४, शके १९४७ [पृष्ठे ३, किंमत : रुपये २३.००

असाधारण क्रमांक १०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानसभेत व महाराष्ट्र विधानपरिषदेत सादर केलेली विधेयके (इंग्रजी अनुवाद).

MAHARASHTRA LEGISLATURE SECRETARIAT

The following Bill was introduced in the Maharashtra Legislative Assembly on the **5th March, 2026** is published under **Rule 117** of the Maharashtra Legislative Assembly Rules :—

L. A. BILL No. IX OF 2026.

A BILL

further to amend the Maharashtra Stamp Act.

LX of 1958.

WHEREAS it is expedient further to amend the Maharashtra Stamp Act, for the purposes hereinafter appearing ; it is hereby enacted in the Seventy-seventh Year of the Republic of India as follows :–

Short title.

1. This Act may be called the Maharashtra Stamp (Amendment) Act, 2026.

Amendment of section 52A of LX of 1958.

2. In section 52A of the Maharashtra Stamp Act,– LX of 1958.

(*a*) in sub-section (*1*),–

(*i*) for the words "five lakhs" the words "twenty lakhs" shall be substituted;

(*ii*) in clause (*b*), for the words "the concerned" the words "the Joint Inspector General of Registration and Superintendent of Stamps and the concerned" shall be substituted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely :–

"(*2*) (*a*) On receiving such application,–

(*i*) the Additional Controller of Stamps, if the amount of allowance is above rupees twenty lakhs and upto rupees one crore ;

(*ii*) the Joint Inspector General of Registration and Superintendent of Stamps, if the amount of allowance is above rupees fifty lakhs and upto rupees one crore;

(*iii*) the concerned Deputy Inspector General of Registration and Deputy Controller of Stamps of the Division, if the amount of allowance is above rupees twenty lakhs and upto rupees fifty lakhs,

shall consider the same and decide whether such allowance shall be given or not, and accordingly shall grant the same.

(*b*) The authorities mentioned in clause (*a*) shall, if the amount of allowance exceeds rupees one crore, submit such application with their remarks thereon to the Chief Controlling Revenue Authority for decision.".

STATEMENT OF OBJECTS AND REASONS

Section 52A of the Maharashtra Stamp Act (LX of 1958) provides for the payment of refund of the stamp duty for the stamps or the cash amount paid under the *challans* which are spoiled or misused or not required for use. Under the said section 52A, various authorities under the Chief Controlling Revenue Authority (CCRA) are empowered to grant refund of duty of amount not exceeding rupees twenty lakhs and the CCRA is empowered to grant refund of duty of amount exceeding rupees twenty lakhs.

2. The transactions of properties are increasing day by day which have resulted in filing of many applications for refund of stamp duty. Due to increase in valuation of properties over the period of time, the stamp duty has also increased. As pecuniary jurisdiction of various authorities under the CCRA for such refund is upto rupees twenty lakhs only, the number of such applications before the CCRA. Such accumulation of applications before the CCRA has slowed the process of disposal of such refund applications.

The Government, therefore, considers it expedient to increase pecuniary jurisdiction of authorities under the CCRA, to decentralize the powers for speedily disposal of such applications. It is also proposed to give such refund powers to the Joint Inspector General of Registration and Superintendent of Stamps in addition to the existing authorities. For the above purposes, section 52A of the said Act is proposed to be amended suitably.

3. The Bill seeks to achieve the above objectives.

Mumbai,
Dated the 4th March 2026.

CHANDRASHEKHAR BAWANKULE,
Minister for Revenue.

Vidhan Bhavan :
Mumbai,
Dated the 5th March 2026.

JITENDRA BHOLE,
Secretary-1,
Maharashtra Legislative Assembly.

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